

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

INCOME TAX REFERENCE No 329 of 1984

For Approval and Signature:

Hon'ble MR.JUSTICE B.C.PATEL Sd/-

AND

MR.JUSTICE M.C.PATEL Sd/-

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1. Whether Reporters of Local Papers may be allowed : NO  
to see the judgements?

2. To be referred to the Reporter or not? : NO

3. Whether Their Lordships wish to see the fair copy : NO  
of the judgement?

4. Whether this case involves a substantial question : NO  
of law as to the interpretation of the Constitution

of India, 1950 of any Order made thereunder?

5. Whether it is to be cirNos. 1 to 5 NOculated to the Civil Judge? :

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COMMISSIONER OF INCOME-TAX

Versus

PARSHURAM POTTERY WORKS CO LTD  
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Appearance:

MR MANISH R BHATT for Petitioner

MR KC PATEL for Respondent No. 1  
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CORAM : MR.JUSTICE B.C.PATEL and

MR.JUSTICE M.C.PATEL

Date of decision: 20/08/1999

ORAL JUDGEMENT

(Per : M.C.Patel, J)

The following two questions have been referred for the opinion of this Court by the Income Tax Appellate Tribunal, Ahmedabad, Bench "A" at the instance of the revenue.

"1. Whether on the facts and in the circumstances of the case, the Tribunal was right in law in coming to the conclusion that the expenses incurred by the assessee for maintaining guest houses at Morvi, Wankaner, Thangadh and Bombay were allowable u/s. 37(4) of the Act?"

"2. Whether on the facts and in the circumstances of the case, the Tribunal was right in law in coming to the conclusion that the expenses of guest houses at Morvi, Wankaner, Thangadh and Bombay could be allowed u/s. 37(4) of the Act notwithstanding the fact that no register was maintained?"

It appears that in the case of the same assessee the same questions were the subject matter of Income Tax Reference No.90 of 1983 and Reference No.418 of 1983 and the Division Bench consisting of Rajesh Balia and M.S.Shah, JJ declined to answer the question referred to this Court at the instance of the revenue. [See 131 CTR(Guj) 548 and 131 CTR (Guj) 549]. For the reasons given in the said two decisions we decline to answer the questions referred in the present reference.

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m.m.bhatt